



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

The Elements of Public Finance, including the Monetary System of the United States. By W. M. DANIELS, Professor of Political Economy in Princeton University. New York: Henry Holt & Co., 1899.

THE scope of this elementary manual for college classes is indicated by the leading topics: government outlay, theories of public expenditure; government income, problems of taxation, and various systems of taxation by general and local governments; treasury management, public credit, and budgetary legislation.

The style of the work is clear, interesting, and attractive. The criticism of the general property tax is timely and just. For the present contradictory and confused methods of assessment and taxation the author would substitute a clearly defined system under which federal resources would be drawn from duties and internal revenue; state taxes would be levied on the property of corporations, with such additional levies on local treasuries as might be required, but without assessments by state machinery; while counties and cities would tax real estate, which should be exempt from other burdens. There is no discussion of taxation of tangible personal property for local purposes.

C. R. H.

Recollections of a Lifetime. By GENERAL ROCLIFF BRINKERHOFF. Cincinnati: The Robert Clark Co., 1900. Pp. 448. \$2.

THIS autobiography is a monument of several important social movements of our age and land. General Brinkerhoff has rendered service to the country as an officer in the Civil War, as an advocate of the abolition of slavery and tariff reform, and especially as an active agent of the ideas represented by the National Prison Association and the National Conference of Charities and Corrections. He is a fine type of the citizen of public spirit, who holds himself ready to give time, energy, and money to a good cause. As one of the Board of Charities for Ohio he has assisted in the establishment of the famous model hospital for the insane at Toledo, of the institutions for epileptics and the feeble-minded, and of the county boards of visitors. The literature of philanthropy is enriched by the addition of this volume.

C. R. HENDERSON.